

MELINDA HAAG (CABN 132612)
 United States Attorney
 THOMAS MOORE (ALBN 4305-O78T)
 Assistant United States Attorney
 Chief, Tax Division
 THOMAS M. NEWMAN (NYBN 4256178)
 Assistant United States Attorney
 11th Floor Federal Building
 450 Golden Gate Avenue, Box 36055
 San Francisco, California 94102
 Telephone: (415) 436-6888
 Fax: (415) 436-7009
 Email: thomas.newman2@usdoj.gov

Attorneys for the United States of America

**UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

ALLEN DAVIS and CAROL DAVIS,
Plaintiffs,
v.
UNITED STATES OF AMERICA,
Defendant.

Case No. 11-cv-4316-EDL

**STIPULATION TO EXTEND TIME TO
 FILE OPENING BRIEF
 AND ORDER**

The parties stipulate as follows:

1. The parties filed a stipulation setting a briefing schedule that required each party to file a cross-motion for summary judgment on March 27, 2012. Thereafter, responses are due on April 24, 2012, and replies must be filed on May 8, 2012.
2. Currently, a hearing on this motion is set for May 29, 2012.
3. In preparing to file these motions, Plaintiffs have prepared a stipulation of undisputed facts, which have revisions following the parties discussion. The last discussion regarding the stipulation was on March 21, 2012, and the parties agreed to the changes necessary to file a final stipulation after further review. Plaintiffs sent the revisions on March 21, 2012, following that discussion but the documents were not

Stipulation to Extend Time
Case No. 11-4316-EDL

received by defendant's counsel. Defendant requested additional time to review the stipulation, and incorporate references into the stipulation the motion for summary judgment that is currently due on March 27, 2012.

4. For that reason, the parties stipulate to file their respective motions for summary judgment, including opening briefs on March 30, 2012.

Respectfully submitted,
MELINDA HAAG
United States Attorney

Dated: March 26, 2012

/s/Thomas M. Newman
THOMAS M. NEWMAN
Assistant United States Attorney
Tax Division

Dated: March 26, 2012

/s/
KENNETH G. HAUSMAN (No. 57252)
HOWARD RICE NEMEROVSKI CANADY
FALK & RABKIN
A Professional Corporation
Three Embarcadero Center, 7th Floor
San Francisco, California 94111-4024

ORDER

Pursuant to the parties' stipulation, IT IS SO ORDERED. The opposition briefs remain due on April 24, 2012 and the replies remain due on May 8, 2012

Dated: March 27, 2012

